IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE HARUN-UL-RASHID

THURSDAY, THE 2ND AUGUST 2007 / 11TH SRAVANA 1929

ST.Rev..No. 87 of 2003

TA.58/2000 OF THE KERALA SALES TAX APPELLATE TRIIBUNAL, ADDL.BENCH, KOZHIKODE
.....

PETITIONER/ASSESSEE:

AYSHA HOSIERY FACTORY (P) LTD.,
P.O. PALAPARAMBA, NIRMALAGIRI, KANNUR DISTRICT.

BY ADV. SRI.U.K.RAMAKRISHNAN
SRI.DEVIDAS.U.K

RESPONDENT/REVENUE:

STATE OF KERALA.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 02/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & HARUN-UL-RASHID, J.

S.T.Rev.No. 87 of 2003

Dated, this the 2nd day of August, 2007

ORDER

H.L.Dattu, C.J.

This revision petition is filed by the assessee being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench, Kozhikode in T.A.No.58 of 2000 dated 14th January, 2003. The assessment year pertains to 1995-96.

(2) The assessee has raised the following questions of law for consideration and decision by this Court. They are as under:

> "a) Is the Appellate Tribunal justified in law in holding that the turnover of the firewood purchased by the petitioner is liable to be taxed under Section 5A of the KGST Act.
>
> b) Whether the expression viz. "uses" introduced to Section 5A(1)(b) of the KGST Act as per Finance Act 3 of 1990 empowers assessment of tax under Section 5A of the KGST Act on the purchase turnover of the firewood purchased by the petitioner for the year 97-98.
>
> c) Is the Appellate Tribunal justified in law to hold that the petitioner is not entitled for the basic exemption as provided by SRO 1727/93 read with G.O.No.427/95."

(3) The learned counsel appearing for the assessee very fairly submits that for the subsequent assessment years the assessee was before this Court in T.R.C.Nos.119 and 177 of 2003. It is also stated that this Court by its order dated 7th November, 2006 has answered the questions of law raised in the memorandum of revision petition against the assessee and in favour of the Revenue.

(5) Respectfully following the observations made in the aforesaid

decision, this tax revision petition is also to be disposed of by answering the questions raised by the assessee against the assessee and in favour of the Revenue.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(HARUN-UL-RASHID)
JUDGE

vns